



C A L I F O R N I A D E P A R T M E N T O F
Mental Health

Audits – Bay & Central Region
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February 5, 2008

Bruce Gurganus, MFT
Director
Marin County Community Mental Health Services
20 North San Pedro, Suite 2028
San Rafael, CA 94903

Dear Mr. Gurganus:

AUDIT REPORT – MARIN COUNTY COMMUNITY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Marin County Mental Health for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.


The effect of this revised allowable program costs is as follows:

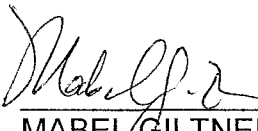
	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 6,504,755	\$ 5,867,742	\$ (637,013)
Federal Share of Healthy Families/Medi-Cal	\$ 112,036	\$ 108,890	\$ (3,146)
State General Funds EPSDT Due State	\$ 518,480	\$ 391,239	\$ (127,241)

Bruce Gurganus, MFT, Director
February 5, 2008
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If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vicki Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,


for WALTER J. HILL, JR., MBA, EA
Chief of Audits


MABEL GILTNER, Supervisor
Audits - Bay & Central Region

Enclosures

CERTIFIED MAIL

SCHEDULE 1

MARIN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2003

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 3,680,165	\$ (327,470)	\$ 3,352,695
HEALTHY FAMILIES - FFP	(Sch. 2a)	87,803	(736)	87,067
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 3,767,968</u>	<u>\$ (328,206)</u>	<u>\$ 3,439,762</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 2,824,590	\$ (309,543)	\$ 2,515,047
HEALTHY FAMILIES - FFP	(Sch. 3b)	24,233	(2,410)	21,823
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 2,848,823</u>	<u>\$ (311,953)</u>	<u>\$ 2,536,870</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 6,504,755	\$ (637,013)	\$ 5,867,742
HEALTHY FAMILIES - FFP		112,036	(3,146)	108,890
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 6,616,791</u>	<u>\$ (640,159)</u>	<u>\$ 5,976,632</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch. 4)	<u>\$ 518,480</u>	<u>\$ (127,241)</u>	<u>\$ 391,239</u>

SCHEDULE 2

**MARIN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2003**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	5,380,037	(567,013)	4,813,024
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	12,078	(42)	12,036
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	85	(0)	85
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	118,927	(915)	118,012
9. Total		<u>\$ 5,511,127</u>	<u>\$ (567,971)</u>	<u>\$ 4,943,156</u>

Less: Patient & Other Payer Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	46,264	216	46,480
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 46,264</u>	<u>\$ 216</u>	<u>\$ 46,480</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	5,345,851	(567,272)	4,778,579
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	85	(0)	85
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	118,927	(915)	118,012
25. Total		<u>\$ 5,464,863</u>	<u>\$ (568,187)</u>	<u>\$ 4,896,676</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

**MARIN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2003**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 1,818,489	\$ (154,718)	\$ 1,663,771
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 1,677,901	\$ (78,463)	\$ 1,599,438
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 1,677,901</u>	<u>\$ (78,463)</u>	<u>\$ 1,599,438</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 15,601	\$ (92)	\$ 15,509
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 17,847	\$ 21,388	\$ 39,235
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 15,601</u>	<u>\$ (92)</u>	<u>\$ 15,509</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 105,438	\$ 5,603	\$ 111,041
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 22,927</u>	<u>\$ (1,143)</u>	<u>\$ 21,784</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 2,742,687	\$ (291,818)	\$ 2,450,869
46. Enhanced (Children)	(MH1979, Ln 17,17A)	7,900	(50)	7,850
47. Enhanced (Refugees)	(MH1979, Ln 18)	85	(0)	85
48. MAA	(MH 1979, Ln 11, 12 & 13)		0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	838,951	(39,232)	799,719
50. U.R. Skilled Professional	(MH1979, Ln 14)	79,078	4,203	83,281
51. U.R. Other	(MH1979, Ln 15)	11,464	(572)	10,892
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 3,680,165</u>	<u>\$ (327,470)</u>	<u>\$ 3,352,695</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	<u>0</u>	<u>0</u>	<u>0</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 3,680,165</u>	<u>\$ (327,470)</u>	<u>\$ 3,352,695</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 77,624	\$ (677)	\$ 76,947
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	<u>10,179</u>	<u>(59)</u>	<u>10,120</u>
60. Total Healthy Families Reimbursement - FFP		<u>\$ 87,803</u>	<u>\$ (736)</u>	<u>\$ 87,067</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 3,767,968</u>	<u>\$ (328,206)</u>	<u>\$ 3,439,762</u>
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(To Sch. 1)

[illegible]

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(To Sch. 1)

SCHEDULE 4

**MARIN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2003**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	10,832,802	(1,031,668)	9,801,134
(2) Total SD/MC Claims	8,930,175	0	8,930,175
(3) Percent % (Line 1/Line 2)	121.31%	-11.56%	109.75%
(4) EPSDT Claims	2,425,800	0	2,425,800
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	2,942,738	(280,350)	2,662,388
(6) Cost Settled Baseline for EPSDT	391,078	0	391,078
(7) Net Cost Settlement Amount (Line 5 - Line 6)	2,551,660	(280,350)	2,271,310
(8) 48.56% of Cost Settlement Amount (Line 7 x 48.56%)	1,239,086	(136,138)	1,102,948
(8a) FY 2001-02 EPSDT Settlement	726,116	(47,169)	678,947
(8b) Annual Local Growth (L. 8 - 8a)	512,970	(88,969)	424,001
(9) County Match 10% of Local Growth (8b x 10%)	51,297	(8,897)	42,400
(10) Net Cost Settlement Amount (L. 8 - 9)	1,187,789	(127,241)	1,060,548
(11) SGF Distribution (Settled and Audited)	669,309	0	669,309
(12) SGF Due County (State)	<u>518,480</u>	<u>(127,241)</u>	<u>391,239</u>
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2002-2003, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF gross distribution (See DMH letter dated October 23, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (12) Amount owed back to the state cannot be more than was advanced or settled.

MARIN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE 30, 2003

FINDING 1 – PROPER REPORTING OF CONSERVATORSHIP COST

The County reported the conservatorship cost by factoring it into the Administration and Direct Services line of the cost report. The conservatorship cost is a support service that is not reimbursable through the cost report. An adjustment was made to reclassify the cost to Mode 60 – Support Services.

AUDIT AUTHORITY:

DMH Letter 94-15, dated July 26, 1994
Fiscal Year 2002/03 Cost Report Instructions, CFRS Appendix F-3
California Code of Regulations, Title 9, Section 640

RECOMMENDATION:

We recommend that the County report the conservatorship cost to the proper mode level of service.

AUDITEE'S RESPONSE:

We concur with the finding. In FY02-03, CMHS started working with a consultant and changed some of the costing methods we had previously been using. In the new system, the conservatorship cost was inadvertently allocated to Administration.

MARIN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE 30, 2003

FINDING 2 – FFP CONTRACT MAXIMUM

Four of the county's contract providers have its FFP contract maximum less than its FFP reimbursable cost. The contract providers are Family Service Agency, Catholic Charities of San Francisco, Child Therapy Institute of Marin, and Family Institute of Marin. Collectively, they represent \$69,303 below the FFP cost.

AUDIT AUTHORITY:

Various provider contracts

RECOMMENDATION:

Since final reimbursement is determined by taking the lower of the FFP contract maximum and the FFP reimbursable cost, we recommend that the county review the maximum payable amount in its provider contracts and make necessary amendments so the maximum amount payable under the contract does not fall below reimbursable cost.

AUDITEE'S RESPONSE:

Marin CMHS agrees with this finding. We have subsequently developed a system to more closely monitor contracts to ensure that we don't go over the maximums.

AUDIT ADJUSTMENTS

Provider MARIN COUNTY				Provider Number 00021	No. of Adj. 65	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	\$ 2,956,133	\$ (45,265)	\$ 2,910,868 *
2	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	226,154	(3,951)	222,203 *
3	MH 1960	18	C	MODE COSTS	9,147,207	49,216	9,196,423
				To reclassify the conservatorship costs allocated to the cost centers to Mode 60 for consistency with the county's prior-years' treatment.			
4	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 1,677,901	\$ (78,463)	\$ 1,599,438
5	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	17,847	21,388	39,235
6	MH 1960	11	C	NON SD/MC ADMINISTRATION	1,260,385	11,810	1,272,195
-	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** 2,956,133	(45,265)	2,910,868
				To allocate total administrative cost among SD/MC, Healthy Families, and Non SD/MC Administration based on the gross cost method percentages of 54.9471% for SD/MC, 1.3479% for Healthy Families, and 43.7050% for Non SD/MC. These adjustments incorporate adjustment number 1.			
7	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 105,438	\$ 5,603	\$ 111,041
8	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	22,927	(1,143)	21,784
9	MH 1960	15	C	NON SD/MC UTILIZATION REVIEW	97,789	(8,411)	89,378
-	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** 226,154	(3,951)	222,203
				To adjust utilization review cost based on the gross cost method percentages of 59.7762% for SD/MC and 40.2238% for Non SD/MC. These adjustments incorporate adjustment number 2.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MARIN COUNTY				00021	65	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MODES OF SERVICE</u>			
10	MH 1964	4	A	DAY SERVICES (MODE 10)	\$ 1,048,172	\$ (34,633)	\$ 1,013,539
11	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	7,827,081	(235,965)	7,591,116
12	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	215,762	(6,563)	209,199
13	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	0	326,377	326,377
				To reclassify the conservatorship costs allocated to the cost centers to Mode 60 for consistency with the county's prior-years' treatment. These adjustments coincide with adjustment numbers 1-3.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider MARIN COUNTY				Provider Number 00021	No. of Adj. 65	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED GROSS COSTS</u>			
14	MH 1966A	3		<u>MODE 10</u> SERVICE FUNCTION 10/25	\$ 1,048,172	\$ (34,633)	\$ 1,013,539
15	MH 1966A	3		<u>MODE 15</u> SERVICE FUNCTION 15/01	\$ 1,530,104	\$ (50,091)	\$ 1,480,013
16	MH 1966A	3		SERVICE FUNCTION 15/30	3,889,290	(128,185)	3,761,105
17	MH 1966A	3		SERVICE FUNCTION 15/60	1,927,593	(52,505)	1,875,088
18	MH 1966A	3		SERVICE FUNCTION 15/70	156,851	(5,185)	151,666
				To adjust reported gross cost at the service function level to reflect the RVS method of allocation.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider MARIN COUNTY				Provider Number 00021	No. of Adj. 65	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
				<u>PROGRAM 1</u>			
19	MH 1966A	2		SERVICE FUNCTION 15/01	793,771	250	794,021
20	MH 1966A	2		SERVICE FUNCTION 15/30	1,570,990	135	1,571,125
21	MH 1966A	2		SERVICE FUNCTION 15/60	419,743	2,519	422,262
				<u>PROGRAM 2</u>			
22	MH 1966A	3		SERVICE FUNCTION 15-31	43,170	140	43,310
23	MH 1966A	3		SERVICE FUNCTION 15-60	79,485	355	79,840
				To adjust total units to agree with the county's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider MARIN COUNTY				Provider Number 00021	No. of Adj. 65	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
24	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	485,406	(94,335)	391,071 *
25	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	1,495,309	(25,859)	1,469,450 *
26	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	21,137	(5,857)	15,280 *
27	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	40,796	7,041	47,837 *
28	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	2,625	(1,330)	1,295 *
29	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	3,435	1,270	4,705 *
	MH 1966A	10B	Total	ENHANCED - REFUGEES UNITS - 07/01/02 to 06/30/03	20	-	20 *
30	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	14,259	(3,417)	10,842 *
31	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	38,985	3,664	42,649 *
		Info		TOTAL	2,101,972	(118,823)	1,983,149 *
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated May 4, 2007. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
32	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 391,071	(526)	390,545 *
33	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,469,450	365	1,469,815 *
34	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 15,280	31	15,311 *
35	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 47,837	(842)	46,995 *
	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	** 1,295	-	1,295 *
36	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	** 4,705	1,140	5,845 *
	MH 1966A	10B	Total	ENHANCED - REFUGEES UNITS - 07/01/02 to 06/30/03	** 20	-	20 *
	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 10,842	-	10,842 *
37	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 42,649	(1,320)	41,329 *
		Info		TOTAL	** 1,983,149	(1,152)	1,981,997 *
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider MARIN COUNTY				Provider Number 00021	No. of Adj. 65	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
38	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 390,545	(480)	390,065 *
39	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,469,815	(420)	1,469,395 *
	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 15,311	-	15,311
	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 46,995	-	46,995
	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	** 1,295	-	1,295
40	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	** 5,845	(1,140)	4,705
	MH 1966A	10B	Total	ENHANCED - REFUGEES UNITS - 07/01/02 to 06/30/03	** 20	-	20
	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 10,842	-	10,842
	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 41,329	-	41,329
			Info	TOTAL	** 1,981,997	(2,040)	1,979,957 *
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
41	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 390,065	(60)	390,005
42	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,469,395	(3,085)	1,466,310
			Info	TOTAL	** 1,979,957	(3,145)	1,976,812
				To adjust SD/MC units as a result of disallowances identified by the county's utilization review unit.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider MARIN COUNTY				Provider Number 00021	No. of Adj. 65	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS CONTRACT PROVIDERS</u>			
43	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	842,140	(234,632)	607,508 *
44	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	1,900,354	14,313	1,914,667 *
45	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	1,327	(1,327)	0 *
46	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	1,021	1,327	2,348 *
47	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	3,642	(2,885)	757 *
48	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	6,214	2,885	9,099 *
			Info	TOTAL	2,754,698	(220,319)	2,534,379 *
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the County's contract providers to agree with the State DMH Approved Claims Report dated May 4, 2007. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
49	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 607,508	(1)	607,507 *
50	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,914,667	818	1,915,485 *
	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	** 0	-	-
51	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	** 2,348	(787)	1,561
	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 757	-	757
52	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 9,099	(31)	9,068
			Info	TOTAL	** 2,534,379	(1)	2,534,378
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider MARIN COUNTY				Provider Number 00021	No. of Adj. 65	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS CONTRACT PROVIDERS</u>			
53	MH 1966A	8A	Total Info	MEDI-CAL UNITS - 10/01/02 to 06/30/03 TOTAL	** 1,915,485 ** 2,534,378	(40) (40)	1,915,445 * 2,534,338 *
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
54	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 607,507	(10)	607,497
55	MH 1966A	8A	Total Info	MEDI-CAL UNITS - 10/01/02 to 06/30/03 TOTAL	** 1,915,445 ** 2,534,338	(257) (267)	1,915,188 2,534,071
				To adjust SD/MC units as a result of disallowances identified by the county's utilization review unit.			
				<u>ADJUSTMENTS TO PATIENT AND OTHER PAYOR REVENUE - COUNTY</u>			
56	MH 1968	28	K	PATIENT AND OTHER PAYOR REVENUE (07/01/02 - 09/30/02)	\$ 16,009	\$ (4,180)	\$ 11,829
57	MH 1968	28A	K	PATIENT AND OTHER PAYOR REVENUE (10/01/02 - 06/30/03)	\$ 30,255	\$ 4,396	\$ 34,651
				To adjust patient and other payor revenue to agree with the county's records.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider MARIN COUNTY				Provider Number 00021	No. of Adj. 65	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
58	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMBURSEMENT To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	\$ 6,731,062	\$ (464,398)	\$ 6,266,664
59	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 3,680,164	\$ (327,469)	\$ 3,352,695
60	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	87,803	(736)	87,067
				TOTAL REIMBURSEMENT- COUNTY	<u>3,767,967</u>	<u>(328,205)</u>	<u>3,439,762</u>
61	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	\$ 2,824,590	\$ (240,240)	\$ 2,584,350 *
62	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	24,233	(2,410)	21,823 *
				TOTAL REIMBURSEMENT- CONTRACT PROVIDERS	<u>2,848,823</u>	<u>(242,650)</u>	<u>2,606,173</u> *
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
63	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	\$ 2,584,350	\$ (69,303)	\$ 2,515,047
	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	21,823		21,823
64	Sch. 3b	Total	28	TOTAL REIMBURSEMENT- CONTRACT PROVIDERS	<u>2,606,173</u>	<u>(69,303)</u>	<u>2,536,870</u>
				To adjust the FFP reimbursement for the contract providers to the FFP contract maximum.			
				Family Service Agency \$ (14,385)			
				Catholic Charities (40,041)			
				Child Therapy Inst. Of Marin (3,965)			
				Family Inst. Of Marin (10,912)			
				<u>\$ (69,303)</u>			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider MARIN COUNTY				Provider Number 00021	No. of Adj. 65	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
65	Sch. 4	8	3	<p><u>ADJUSTMENTS TO REPORTED EPSDT</u> <u>STATE GENERAL FUND SETTLEMENT</u></p> <p>TOTAL EPSDT SGF</p> <p>To adjust the State General Fund share of EPSDT as a result of adjustments to SD/MC reimbursements as reflected on Lines 16, 16A, 17, 17A, and 18, Column C of the form MH 1979 of the audited County and contract provider cost reports.</p> <p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>	\$ 518,480	\$ (127,241)	\$ 391,239

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS

MH 1960 (10/04)

Fiscal Year 2002-2003

County: MARIN

County Code: 21

Legal Entity: MARIN COUNTY		A	B	C
Legal Entity Number: 00021		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	9,218,352	14,713,192	23,931,544
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(9,962,464)	(9,962,464)
4	Other Adjustments (Provide Detail)		(1,672,310)	(1,672,310)
5	Total Costs Before Medi-Cal Adjustments	9,218,352	3,078,418	12,296,770
6	Medi-Cal Adjustments from MH 1961			32,724
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			12,329,494
	Administrative Costs (County Only)			
9	SD/MC Administration			1,599,438
10	Healthy Families Administration			39,235
11	Non-SD/MC Administration			1,272,195
12	Total Administrative Costs			2,910,868
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			111,041
14	Other SD/MC Utilization Review			21,784
15	Non-SD/MC Utilization Review			89,378
16	Total Utilization Review Costs			222,203
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			9,196,423
19	Total Costs - Lines 9 through 18			12,329,494

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
MEDI-CAL ADJUSTMENTS TO COSTS
MH 1961 (10/04)

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2002-2003

County: MARIN
County Code: 21

Legal Entity: MARIN COUNTY		A	B	C
Legal Entity Number: 00021		Salaries and Benefits	Other	Total Adjustments
1	Capital items purchased requiring depreciation		(3,611)	(3,611)
2	Current year depreciation added back		36,335	36,335
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		32,724	32,724

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
 ALLOCATION OF COSTS TO MODES OF SERVICE
 MH 1964 (10/04)

DEPARTMENT OF MENTAL HEALTH
 Fiscal Year 2002-2003

County: MARIN
 County Code: 21

Legal Entity: MARIN COUNTY		A
Legal Entity Number: 00021		Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	9,196,423
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	56,192
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	1,013,539
5	Outpatient Services (Mode 15 Program 1 + Program 2)	7,591,116
6	Outreach Services (Mode 45)	209,199
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	326,377
9	Total - Lines 2 through 8	9,196,423

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1
Fiscal Year 2002-2003County: MARIN
County Code: 21

CR

Legal Entity: MARIN COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00021			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Hospital Inpatient (SFC 10-19)				10					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			89					
3	Gross Cost		56,192	56,192					
4	Cost per Unit			631.37					
5	SMA per Unit			838.20					
6	Published Charge per Unit			838.20					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02							
8A		10/01/02 - 06/30/03							
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			89					
13	Medi-Cal Costs	07/01/02 - 09/30/02							
13A		10/01/02 - 06/30/03							
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02							
14A		10/01/02 - 06/30/03							
15	Medi-Cal Published Charges	07/01/02 - 09/30/02							
15A		10/01/02 - 06/30/03							
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC (Children) Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC (Children) SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC (Children) Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC (Children) Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs		07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/02 - 06/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		56,192	56,192					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1
Fiscal Year 2002-2003County: MARIN
County Code: 21

CR

Legal Entity: MARIN COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00021			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				25					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			11,630					
3	Gross Cost		1,013,539	1,013,539					
4	Cost per Unit			87.15					
5	SMA per Unit			82.94					
6	Published Charge per Unit			95.38					
7	Negotiated Rate / Cost per Unit								
8									
8A	Medi-Cal Units	07/01/02 - 09/30/02		1,171					
		10/01/02 - 06/30/03		3,573					
9				2					
9A	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03		91					
10									
10A	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11									
11A	Healthy Families (SED) Units	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03		26					
12	Non-Medi-Cal Units			6,767					
13									
13A	Medi-Cal Costs	07/01/02 - 09/30/02	102,051	102,051					
		10/01/02 - 06/30/03	311,382	311,382					
14									
14A	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	97,123	97,123					
		10/01/02 - 06/30/03	296,345	296,345					
15									
15A	Medi-Cal Published Charges	07/01/02 - 09/30/02	111,690	111,690					
		10/01/02 - 06/30/03	340,793	340,793					
16									
16A	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
17									
17A	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02	174	174					
		10/01/02 - 06/30/03	7,931	7,931					
18									
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	166	166					
		10/01/02 - 06/30/03	7,548	7,548					
19									
19A	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	191	191					
		10/01/02 - 06/30/03	8,680	8,680					
20									
20A	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
21									
21A	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
22									
22A	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
23									
23A	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
24									
24A	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
25									
25A	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26									
26A	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27									
27A	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
		10/01/02 - 06/30/03							
29									
29A	Healthy Families Costs	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03	2,266	2,266					
30									
30A	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03	2,156	2,156					
31									
31A	Healthy Families Published Charges	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03	2,480	2,480					
32									
32A	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		589,735	589,735					

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

Fiscal Year 2002-2003

County: MARIN
County Code: 21

County Code: 21			CR	CR	CR	CR			
Legal Entity: MARIN COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00021			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				01	30	60	70		
1	Allocation Percentage		100.00%	20.36%	51.75%	25.80%	2.09%		
2	Total Units			794,021	1,571,125	422,262	42,345		
3	Gross Cost		7,267,873	1,480,013	3,761,105	1,875,088	151,666		
4	Cost per Unit			1.86	2.39	4.44	3.58		
5	SMA per Unit			1.77	2.28	4.23	3.41		
6	Published Charge per Unit			2.04	2.62	4.86	3.92		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		83,490	157,263	66,111	5,345		
8A		10/01/02 - 06/30/03		367,384	667,662	194,266	14,795		
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02		110	390	14,809			
9A		10/01/02 - 06/30/03		4,322	875	41,362	345		
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02		430	865				
10A		10/01/02 - 06/30/03		2,605	2,040				
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03				20			
11	Healthy Families (SED) Units	07/01/02 - 09/30/02		1,323	8,744	390	85		
11A		10/01/02 - 06/30/03		11,303	28,295	1,585			
12	Non-Medi-Cal Units			323,054	704,991	103,719	21,775		
13	Medi-Cal Costs	07/01/02 - 09/30/02	844,807	155,621	376,471	293,571	19,144		
13A		10/01/02 - 06/30/03	3,198,740	684,784	1,598,312	862,654	52,991		
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	804,213	147,777	358,560	279,650	18,226		
14A		10/01/02 - 06/30/03	3,044,735	650,270	1,522,269	821,745	50,451		
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	924,601	170,320	412,029	321,299	20,952		
15A		10/01/02 - 06/30/03	3,500,867	749,463	1,749,274	944,133	57,996		
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02	66,899	205	934	65,761			
17A		10/01/02 - 06/30/03	195,058	8,056	2,095	183,671	1,236		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	63,726	195	889	62,642			
18A		10/01/02 - 06/30/03	185,783	7,650	1,995	174,961	1,176		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	73,218	224	1,022	71,972			
19A		10/01/02 - 06/30/03	213,481	8,817	2,293	201,019	1,352		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02	2,872	801	2,071				
21A		10/01/02 - 06/30/03	9,739	4,856	4,884				
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02	2,733	761	1,972				
22A		10/01/02 - 06/30/03	9,262	4,611	4,651				
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02	3,144	877	2,266				
23A		10/01/02 - 06/30/03	10,659	5,314	5,345				
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03	89			89			
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03	85			85			
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03	97			97			
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02	25,434	2,466	20,932	1,732	304		
29A		10/01/02 - 06/30/03	95,842	21,068	67,735	7,038			
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	24,218	2,342	19,936	1,650	290		
30A		10/01/02 - 06/30/03	91,223	20,006	64,513	6,705			
31	Healthy Families Published Charges	07/01/02 - 09/30/02	27,837	2,699	22,909	1,895	333		
31A		10/01/02 - 06/30/03	104,894	23,058	74,133	7,703			
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		2,828,392	602,156	1,687,673	460,573	77,991		

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 2
Fiscal Year 2002-2003

County: MARIN County Code: 21			ASO	ASO	MHS	MHS	MHS	MHS	
Legal Entity: MARIN COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00021			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)				10	60	31	32	33	34
1	Allocation Percentage		100.00%	4.29%	0.26%	12.01%	17.06%	8.15%	9.77%
2	Total Units			13,215	210	43,310	82,320	38,015	47,025
3	Gross Cost		323,243	13,862	840	38,816	55,161	26,355	31,571
4	Cost per Unit			1.05	4.00	0.90	0.67	0.69	0.67
5	SMA per Unit			2.28	4.23	2.28	2.28	2.28	2.28
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units		07/01/02 - 09/30/02	3,705	105	11,535	15,195	10,440	10,650
8A			10/01/02 - 06/30/03	9,390	105	28,255	66,765	26,735	34,995
9	Medicare/Medi-Cal Crossover Units		07/01/02 - 09/30/02						
9A			10/01/02 - 06/30/03						
10	Enhanced SD/MC Units		07/01/02 - 09/30/02						
10A			10/01/02 - 06/30/03				60		
10B	Enhanced SD/MC (Refugees) Units		07/01/02 - 06/30/03						
11	Healthy Families (SED) Units		07/01/02 - 09/30/02					300	
11A			10/01/02 - 06/30/03	120					120
12	Non-Medi-Cal Units					3,520	300	540	1,260
13	Medi-Cal Costs		07/01/02 - 09/30/02	88,252	3,886	420	10,338	10,182	7,238
13A			10/01/02 - 06/30/03	225,134	9,850	420	25,323	44,738	18,535
14	Medi-Cal SMA Upper Limits		07/01/02 - 09/30/02	223,650	8,447	444	26,300	34,645	23,803
14A			10/01/02 - 06/30/03	600,832	21,409	444	64,421	152,224	60,956
15	Medi-Cal Published Charges		07/01/02 - 09/30/02						
15A			10/01/02 - 06/30/03						
16	Medi-Cal Negotiated Rates		07/01/02 - 09/30/02						
16A			10/01/02 - 06/30/03						
17	Medicare/Medi-Cal Crossover Costs		07/01/02 - 09/30/02						
17A			10/01/02 - 06/30/03						
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/02 - 09/30/02						
18A			10/01/02 - 06/30/03						
19	Medicare/Medi-Cal Crossover Published Charges		07/01/02 - 09/30/02						
19A			10/01/02 - 06/30/03						
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/02 - 09/30/02						
20A			10/01/02 - 06/30/03						
21	Enhanced SD/MC Costs		07/01/02 - 09/30/02						
21A			10/01/02 - 06/30/03	40			40		
22	Enhanced SD/MC SMA Upper Limits		07/01/02 - 09/30/02						
22A			10/01/02 - 06/30/03	137			137		
23	Enhanced SD/MC Published Charges		07/01/02 - 09/30/02						
23A			10/01/02 - 06/30/03						
24	Enhanced SD/MC Negotiated Rates		07/01/02 - 09/30/02						
24A			10/01/02 - 06/30/03						
25	Enhanced SD/MC (Refugees) Costs		07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/02 - 06/30/03						
29	Healthy Families Costs		07/01/02 - 09/30/02	208				208	
29A			10/01/02 - 06/30/03	206	126				81
30	Healthy Families SMA Upper Limits		07/01/02 - 09/30/02	684				684	
30A			10/01/02 - 06/30/03	547	274				274
31	Healthy Families Published Charges		07/01/02 - 09/30/02						
31A			10/01/02 - 06/30/03						
32	Healthy Families Negotiated Rates		07/01/02 - 09/30/02						
32A			10/01/02 - 06/30/03						
33	Non-Medi-Cal Costs			9,402	0	3,155	201	374	846

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 2 OF 2
Fiscal Year 2002-2003County: MARIN
County Code: 21

MHS

Legal Entity: MARIN COUNTY			H	I	J	K	L	M	N
Legal Entity Number: 00021			Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)			Function	Function	Function	Function	Function	Function	Function
			60						
1	Allocation Percentage		48.46%						
2	Total Units		79,840						
3	Gross Cost		156,638						
4	Cost per Unit		1.96						
5	SMA per Unit		4.23						
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8		07/01/02 - 09/30/02	24,995						
8A	Medi-Cal Units	10/01/02 - 06/30/03	52,385						
9		07/01/02 - 09/30/02							
9A	Medicare/Medi-Cal Crossover Units	10/01/02 - 06/30/03							
10		07/01/02 - 09/30/02							
10A	Enhanced SD/MC Units	10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11		07/01/02 - 09/30/02							
11A	Healthy Families (SED) Units	10/01/02 - 06/30/03							
12	Non-Medi-Cal Units		2,460						
13		07/01/02 - 09/30/02	49,038						
13A	Medi-Cal Costs	10/01/02 - 06/30/03	102,774						
14		07/01/02 - 09/30/02	105,729						
14A	Medi-Cal SMA Upper Limits	10/01/02 - 06/30/03	221,589						
15		07/01/02 - 09/30/02							
15A	Medi-Cal Published Charges	10/01/02 - 06/30/03							
16		07/01/02 - 09/30/02							
16A	Medi-Cal Negotiated Rates	10/01/02 - 06/30/03							
17		07/01/02 - 09/30/02							
17A	Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03							
18		07/01/02 - 09/30/02							
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03							
19		07/01/02 - 09/30/02							
19A	Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03							
20		07/01/02 - 09/30/02							
20A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03							
21		07/01/02 - 09/30/02							
21A	Enhanced SD/MC Costs	10/01/02 - 06/30/03							
22		07/01/02 - 09/30/02							
22A	Enhanced SD/MC SMA Upper Limits	10/01/02 - 06/30/03							
23		07/01/02 - 09/30/02							
23A	Enhanced SD/MC Published Charges	10/01/02 - 06/30/03							
24		07/01/02 - 09/30/02							
24A	Enhanced SD/MC Negotiated Rates	10/01/02 - 06/30/03							
25		07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29		07/01/02 - 09/30/02							
29A	Healthy Families Costs	10/01/02 - 06/30/03							
30		07/01/02 - 09/30/02							
30A	Healthy Families SMA Upper Limits	10/01/02 - 06/30/03							
31		07/01/02 - 09/30/02							
31A	Healthy Families Published Charges	10/01/02 - 06/30/03							
32		07/01/02 - 09/30/02							
32A	Healthy Families Negotiated Rates	10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		4,826						

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1
Fiscal Year 2002-2003

County: MARIN
County Code: 21

		CR		CR			
Legal Entity: MARIN COUNTY		A	B	C	D	E	G
Legal Entity Number: 00021			Service	Service	Service	Service	Service
Mode: 45 - Outreach		Mode Total	Function	Function	Function	Function	Function
			10	20			
1	Allocation Percentage	100.00%	43.29%	56.71%			
2	Total Units		288,015	548,273			
3	Gross Cost	209,199	90,562	118,637			
4	Cost per Unit		0.31	0.22			
5	Non-Medi-Cal Units		288,015	548,273			
6	Non-Medi-Cal Costs	209,199	90,562	118,637			

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT
MH 1968 (10/04)

Fiscal Year 2002-2003

County: MARIN
County Code: 21

Legal Entity: MARIN COUNTY
Legal Entity Number: 00021

County: MARIN County Code: 21			REIMBURSEMENT TYPE				PC	SMA				Costs	
Legal Entity: MARIN COUNTY			A	B	C	D	E	F	G	H	I	J	K
Legal Entity Number: 00021			Mode 55 S, F's 01-09, 31-39, S, F's 21-29			Total MAA	Total Inpatient Mode 05-Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col. I + Col. J)
1	Medi-Cal Costs	07/01/02 - 09/30/02							102,051	844,807	946,858	88,252	1,035,110
1A		10/01/02 - 06/30/03							311,382	3,198,740	3,510,123	225,134	3,735,257
2	Medi-Cal SMA	07/01/02 - 09/30/02							97,123	804,213	901,336	223,650	1,124,986
2A		10/01/02 - 06/30/03							296,345	3,044,735	3,341,080	600,832	3,941,912
3	Medi-Cal P. C.	07/01/02 - 09/30/02							111,690	924,601	1,036,291		1,036,291
3A		10/01/02 - 06/30/03							340,793	3,500,867	3,841,660		3,841,660
4	Medi-Cal N. R.	07/01/02 - 09/30/02											
4A		10/01/02 - 06/30/03											
5	Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02							97,123	804,213	901,336	88,252	989,588
5A		10/01/02 - 06/30/03							296,345	3,044,735	3,341,080	225,134	3,566,214
6	Medicare/Medi-Cal Crossover Cost	07/01/02 - 09/30/02							174	66,899	67,074		67,074
6A		10/01/02 - 06/30/03							7,931	195,058	202,988		202,988
7	Medicare/Medi-Cal Crossover SMA	07/01/02 - 09/30/02							166	63,726	63,892		63,892
7A		10/01/02 - 06/30/03							7,548	185,783	193,330		193,330
8	Medicare/Medi-Cal Crossover P. C.	07/01/02 - 09/30/02							191	73,218	73,409		73,409
8A		10/01/02 - 06/30/03							8,680	213,481	222,161		222,161
9	Medicare/Medi-Cal Crossover N. R.	07/01/02 - 09/30/02											
9A		10/01/02 - 06/30/03											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/02 - 09/30/02							166	63,726	63,892		63,892
10A		10/01/02 - 06/30/03							7,548	185,783	193,330		193,330
11	Total SD/MC + Crossover Gross Reim.	07/01/02 - 09/30/02							97,289	867,939	965,228	88,252	1,053,479
11A		10/01/02 - 06/30/03							303,892	3,230,518	3,534,410	225,134	3,759,544
12	Enhanced SD/MC (Children) Cost	07/01/02 - 09/30/02								2,872	2,872		2,872
12A		10/01/02 - 06/30/03								9,739	9,739	40	9,779
13	Enhanced SD/MC (Children) SMA	07/01/02 - 09/30/02								2,733	2,733		2,733
13A		10/01/02 - 06/30/03								9,262	9,262	137	9,399
14	Enhanced SD/MC (Children) P. C.	07/01/02 - 09/30/02								3,144	3,144		3,144
14A		10/01/02 - 06/30/03								10,659	10,659		10,659
15	Enhanced SD/MC (Children) N. R.	07/01/02 - 09/30/02											
15A		10/01/02 - 06/30/03											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/02 - 09/30/02								2,733	2,733		2,733
16A		10/01/02 - 06/30/03								9,262	9,262	40	9,302
17	Enhanced SD/MC (Refugees) Cost	07/01/02 - 06/30/03								89	89		89
18	Enhanced SD/MC (Refugees) SMA	07/01/02 - 06/30/03								85	85		85
19	Enhanced SD/MC (Refugees) P. C.	07/01/02 - 06/30/03								97	97		97
20	Enhanced SD/MC (Refugees) N. R.	07/01/02 - 06/30/03											
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/02 - 09/30/02							97,289	870,672	967,961	88,252	1,056,213
21A		10/01/02 - 06/30/03							303,892	3,239,780	3,543,672	225,174	3,768,846
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/02 - 06/30/03								85	85		85
23	Healthy Families Cost	07/01/02 - 09/30/02								25,434	25,434	208	25,642
23A		10/01/02 - 06/30/03							2,266	95,842	98,108	206	98,314
24	Healthy Families SMA	07/01/02 - 09/30/02								24,218	24,218	684	24,902
24A		10/01/02 - 06/30/03							2,156	91,223	93,380	547	93,927
25	Healthy Families P. C.	07/01/02 - 09/30/02								27,837	27,837		27,837
25A		10/01/02 - 06/30/03							2,480	104,894	107,374		107,374
26	Healthy Families N. R.	07/01/02 - 09/30/02											
26A		10/01/02 - 06/30/03											
27	Healthy Families Gross Reim.	07/01/02 - 09/30/02								24,218	24,218	208	24,426
27A		10/01/02 - 06/30/03							2,156	91,223	93,380	206	93,586
Less: Patient and Other Payor Revenues													
28	SD/MC + Crossover Revenues	07/01/02 - 09/30/02								11,829	11,829		11,829
28A		10/01/02 - 06/30/03								34,651	34,651		34,651
29	Enhanced SD/MC (Children) Revenues												
30	Enhanced SD/MC (Refugees) Revenues												
31	Healthy Families Revenues												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/02 - 09/30/02							97,289	858,843	956,132	88,252	1,044,384
35A		10/01/02 - 06/30/03							303,892	3,205,129	3,509,021	225,174	3,734,195
36	Net Due - Enhanced SD/MC (Refugees)									85	85		85
37	Net Due - Healthy Families	07/01/02 - 09/30/02								24,218	24,218	208	24,426
37A		10/01/02 - 06/30/03							2,156	91,223	93,380	206	93,586
Amount Negotiated Rates Exceed Costs													
38	SD/MC (Includes Children)	07/01/02 - 09/30/02											
38A		10/01/02 - 06/30/03											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/02 - 09/30/02											
40A		10/01/02 - 06/30/03											

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

DETERMINATION OF SD/MC FFP %
MH 1978 (10/04)

Fiscal Year 2002-2003

County: MARIN
County Code: 21
Legal Entity: MARIN COUNTY

Legal Entity Number: 00021		A	B	C	D	E	F
Data Type		Net Direct Costs (Gross Reim. Costs - Revenue)		FFP Dollars		Effective FFP%	
Source		MH1970s		MH1970s		Calculated	
		Column N	Column Q	Column R	Column U		
Formula						(C6 / A6)	(D6 / B6)
Period		1st Period	2nd Period	1st Period	2nd Period	1st Period	2nd Period
		07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03
	Mode						
1	05 - Hospital Inpatient (SFC 10-19)						
2	05 - Other 24 Hour Services (All Other SFC)						
3	10 - Day Services	97,289	303,892	50,006	156,838		
4	15 - Outpatient (Program 1)	856,110	3,195,867	440,040	1,642,759		
5	15 - Outpatient (Program 2)	88,252	225,134	45,361	115,863		
6	Totals	1,041,650	3,724,893	535,408	1,915,460		
7	Totals from MH1979	1,041,650	3,724,893	535,408	1,915,460		
8	Effective SD/MC FFP %					51.40%	51.42%

SHORT-DOYLE MEDICAL PROGRAM AUDIT REPORT

MENDOCINO COUNTY MENTAL HEALTH SERVICES

Fiscal Period Ended
June 30, 2003



State of California
Department of Mental Health
Division of Program Compliance
Audits Section



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Division of Program Compliance – Audits Section
1600 9th Street, Sacramento, CA 95811
(916) 445-1554, FAX (916) 445-1588

May 8, 2008

Irvin B. White, Jr., Chief
Benefits, Waiver Analysis and
Rates Division
Health Care Programs
Department of Health Care Services
1501 Capitol Avenue, Suite 71.4115
MS 4601
Sacramento, CA 95814

Dear Mr. White:

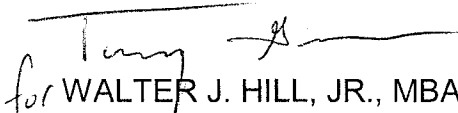
Attached is our audit report of Mendocino County Mental Health dated May 8, 2008. In accordance with Section 433.316 of Title 42 of the Code of Federal Regulations, Mendocino County Mental Health has received a net overpayment (or has an under payment) of federal funds for fiscal year 2002-2003 as follows:

Medi-Cal	FFP	\$ 369,979
Healthy Families	FFP	\$ (31,585)

The report specifies that if the provider has any disagreement with the audit findings, it must notify the State Department of Health Care Services, Audit Appeals, Attn: Ms. Vickie Orlich and request an informal conference within 60 days of receipt of this report.

If you have any questions or need additional documentation, please contact me via e-mail at Walter.Hill@dmh.ca.gov or (916) 445-1570.

Sincerely,


for WALTER J. HILL, JR., MBA, EA
Chief

cc: Dina Kokkos-Gonzales, Acting Chief, Rate Development Branch, DHCS
Dina Kokkos-Gonzales, Chief, Specialty Mental Health Waiver Unit, DHCS
Carolynn Michaels, MHPA, Medi-Cal Oversight, DMH
Rita McCabe, LCSW, Branch Chief, Medi-Cal Mental Health Policy, DMH
Sara Murillo, MBA, Chief, Financial Services, Admin & Fiscal Services, DMH



Memorandum

To: Sara Murillo, MBA
Chief, Financial Services
Administrative & Fiscal Services
Division

Date: 05/08/08

From: Program Compliance

Telephone: (510) 622-2584

Subject: AUDIT REPORT – MENDOCINO COUNTY – FPE: JUNE 30, 2003

Attached is our audit report of Mendocino County's Medi-Cal program cost report for Fiscal Year 2002-2003. The audit report shows audited FFP costs for Medi-Cal; Healthy Families; and EPSDT State General Funds as follows:

Medi-Cal:	FFP	\$ 4,379,486
Healthy Families:	FFP	\$ 36,700
State General Funds:	EPSDT	\$ 1,678,211

These audited amounts need to be compared to the most current State payments to determine the amount due to the County or the State, as the case may be and notification be sent to the county. As you know, this procedure was the responsibility of County Financial Program Support (Cost Reporting) in the past but is now a function of the Accounting office.

If you or your staff needs any assistance from my staff to accomplish this objective, please let me know.

A handwritten signature in black ink, appearing to read 'Mabel Giltner', with a long horizontal line extending to the right.

MABEL GILTNER, Supervisor
Audits – Bay & Central Region